

COMMONWEALTH OF KENTUCKY



**ENTERPRISE FUNDS
UNIFORM FINANCIAL
INFORMATION REPORT
FISCAL YEAR 2003-2004**

City name _____
Address _____

City, State, ZIP _____
County _____
Classification _____

(Please correct any error in name, address, and ZIP Code)

RETURN TO

▼
Governor's Office for Local Development
1024 Capital Center Drive, Suite 340
Frankfort, KY 40601
OR email to glenn.oldham@ky.gov

SEND ONE ORIGINAL AND TWO COPIES OF THE COMPLETED FORM to the Governor's Office for Local Development **BY MAY 1, 2005**. Please be sure to enter your city name, address, ZIP Code and classification in the upper right hand box on all copies of this form.

Note: Data supplied by your city in this report will be used by State and Federal Agencies and public interest groups in Kentucky. By filing this report, you will not receive local government Finance Reporting forms F-21 and F-22 from the U.S. Census Bureau.

Part I - DATA SUPPLIED BY

| | | | |
|-------|-----------|------------------|-----------|
| Name | Area code | Telephone number | Extension |
| | | | |
| Title | Date | | |
| | | | |

Part II - CERTIFICATION - Completed report must be signed prior to filing.

This is to certify that the data contained in this report are accurate to the best of my knowledge and belief.

| | | | |
|--------------------------|-----------|------------------|-----------|
| Signature of official | Title | Date completed | |
| | | | |
| Printed name of official | Area code | Telephone number | Extension |
| | | | |

Remarks

GENERAL INSTRUCTIONS

All information should be provided on a basis consistent with generally accepted accounting principles for the fiscal year July 1, 2003 through June 30, 2004.

ROUND TO THE NEAREST DOLLAR. DO NOT SHOW CENTS FOR REVENUES OR EXPENDITURES.

Make copies of any individual page if you have more funds than there are columns on a page.

Tax rates should be reported as decimal amounts. For instance a rate of 22 and 7/10 cents per \$100 assessed value should be reported as .227.

Report only new debt or lease agreements. DO NOT COMPLETE THESE SECTIONS AGAIN IF THEY WERE REPORTED LAST YEAR AND THERE WERE NO CHANGES IN THE DEBT OR LEASE AGREEMENTS.

Information in this report should match financial information in the city's annual audited financial statements prepared in accordance with KRS 91A.020.

Transfers to and from all enterprise funds should equal net transfers from governmental funds. Any other amount in total net transfers indicates that funds have been omitted from this report or that transfers have not been properly recorded.

Use blank columns for individual funds. Report separately each fund that accounts for revenues that are at least 5 percent of the city's total revenues of enterprise funds. (Major funds)

Combine all funds with fund revenues that total less than 5% of enterprise revenues and include in the nonmajor column.

Combine all items that are not entered in specific categories provided and enter this total in the "Other" line item. Amounts classified as "Other" should not exceed 5% of the corresponding category total.

THE ACTUAL TAX RATE LEVIED, COLUMN (d), PART III MUST BE COMPLETED EVEN IF THERE WAS NO CHANGE IN THE TAX RATE FROM THE PRIOR YEAR.

PLEASE BE SURE THAT AN OFFICIAL SIGNS THE CERTIFICATION. FORMS WILL NOT BE ACCEPTED WITHOUT A SIGNATURE.

Please be sure to reconcile subtotals, totals and fund balance schedules to the city's annual financial statements.

KRS 92.280 requires all cities to impose a property tax. Part III itemizes details of the property tax assessments and must be completed by all cities.

GOLD has developed an electronic version of the UFIR. Please contact Glenn Oldham at glenn.oldham@ky.gov or 800-346-5606 to obtain an Excel file to compile this report.

Part III –ENTERPRISE FUNDS

| Revenue Source (a) | Water (b) | Sewer (c) | _____ (d) | _____ (e) | Nonmajor funds (See instructions) (f) |
|--|--------------|--------------|--------------|--------------|--|
| 1. Operating revenues | | | | | |
| a. Charges for services | \$ | \$ | \$ | \$ | \$ |
| b. Connection fees | | | | | |
| c. Penalties and interest | | | | | |
| d. Other – See instructions ↗ | | | | | |
| e. Total Operating Revenues → | A91 \$ | A80 \$ | A -- \$ | A -- \$ | A -- \$ |
| 2. Operating expenses | | | | | |
| a. Personnel and fringe benefits | | | | | |
| (1) Salaries and wages | \$ | \$ | \$ | \$ | \$ |
| (2) Fringe benefits | | | | | |
| b. Contractual services | | | | | |
| c. Materials and supplies | | | | | |
| d. Other costs | | | | | |
| e. Depreciation | | | | | |
| f. Total Operating Expenses → | E91 \$ | E80 \$ | E -- \$ | E -- \$ | E -- \$ |
| 3. Operating income (loss) (Line 1e minus 2f) | | | | | |
| 4. Nonoperating revenues (Expenses) | | | | | |
| a. Federal grants | | | | | |
| b. State grants | | | | | |
| c. Investment income | U20 | U20 | U20 | U20 | U20 |
| d. Gain (loss) on sale of fixed assets | | | | | |
| e. Interest expense | I91 | I89 | I -- | I -- | I -- |
| f. Bond issuance costs | E23 | E23 | E23 | E23 | E23 |
| g. Other – See instructions ↗ | | | | | |
| h. Total nonoperating Revenues (Expenses) → | \$ | \$ | \$ | \$ | \$ |
| 5. Income (loss) before transfers Line 3 plus 4h) | | | | | |

Remarks

Part III - ENTERPRISE FUNDS - Continued

| Revenue Source (a) | Water (b) | Sewer (c) | <u> </u> (d) | <u> </u> (e) | Nonmajor funds (See instructions) (f) |
|--|--------------|--------------|------------------------------------|------------------------------------|--|
| 6. Operating transfers | | | | | |
| a. Transfers in | \$ | \$ | \$ | \$ | \$ |
| b. Transfers out | | | | | |
| c. Net transfers | | | | | |
| 7. Net income (Line 5 plus line 6c) | | | | | |
| 8. Depreciation charged to contributed capital | | | | | |
| 9. Net increase (decrease) to retained earnings (Line 7 minus line 8) | | | | | |
| 10. Retained earnings, July 1, 2003 | | | | | |
| 11. Retained earnings, June 30, 2004 (Line 9 plus line 10) | | | | | |
| 12. Less restricted retained earnings | | | | | |
| a. Depreciation reserves | | | | | |
| b. Maintenance and operating reserves | | | | | |
| c. Debt services reserves | | | | | |
| d. Capital projects reserves | | | | | |
| e. Construction reserves | | | | | |
| f. Total restricted retained earnings → | | | | | |
| 13. Unrestricted retained earnings (Line 11 minus line 12f) | | | | | |

Part IV - ENTERPRISE FUNDS CASH FLOW

| Revenue Source (a) | Water (b) | Sewer (c) | <u> </u> (d) | <u> </u> (e) | Nonmajor funds (See instructions) (f) |
|--|--------------|--------------|------------------------------------|------------------------------------|--|
| 1. Net cash provided from operating activities | | | | | |
| 2. Cash flows from capital financing activities - | | | | | |
| a. Bond proceeds (net of issuance costs) | | | | | |
| b. Payment of bond/note principal | | | | | |
| c. Payment of bond/note interest | | | | | |
| d. Proceeds from sale of fixed assets | | | | | |
| e. Acquisition of equipment | G91 | G80 | G - - | G - - | G - - |
| f. Acquisition of real property | G91 | G80 | G - - | G - - | G - - |
| g. Capital contributions | F91 | F80 | F - - | F - - | F - - |

Part IV – ENTERPRISE FUNDS CASH FLOW – Continued

| Revenue Source (a) | Water (b) | Sewer (c) | (d) | (e) | Nonmajor funds (<i>See instructions</i>) (f) |
|---|--------------|--------------|---------|---------|--|
| 2. Cash flows from capital financing activities – Continued | | | | | |
| h. Other – <i>See instructions</i> ↗ | | | | | |
| i. Net cash flows from capital financing | | | | | |
| 3. Cash flows from noncapital financing – | | | | | |
| a. Operating transfers in | | | | | |
| b. Operating transfers out | | | | | |
| c. Federal grants | | | | | |
| d. State grants | | | | | |
| e. Other – <i>See instructions</i> ↗ | | | | | |
| f. Net cash flows from noncapital financing | | | | | |
| 4. Cash flows investing activities – | | | | | |
| a. Purchase of investments | | | | | |
| b. Proceeds from sale/maturities of investments | | | | | |
| c. Investment income | | | | | |
| d. Net cash flows from investing activities | | | | | |
| 5. Net increase (decrease) in cash balances (Line 1e plus line 2i, plus line 3f, plus line 4d) | | | | | |
| 6. Cash balances, July 1, 2003 | | | | | |
| 7. Cash balances, June 30, 2004 (Line 5 plus line 6) | | | | | |

CASH BALANCES IN PART IV SHOULD MATCH CASH BALANCES IN PART V

Remarks

Part V – ENTERPRISE FUND CASH AND INVESTMENTS

| Describe (a) | Unrestricted balances (b) | Operating reserves (c) | Debt service reserves (d) | Depreciation reserves (e) | Capital project reserves (f) | Construction funds (g) |
|--|---------------------------------|------------------------------|------------------------------------|---------------------------------|---------------------------------------|------------------------------|
| A. WATER FUNDS | | | | | | |
| 1. Cash, checking accounts and savings deposits | \$ | \$ | \$ | \$ | \$ | \$ |
| 2. Certificates of deposit | | | | | | |
| 3. U.S. Government obligations | | | | | | |
| 4. Bankers acceptances | | | | | | |
| 5. Commercial paper | | | | | | |
| 6. Commonwealth of Ky bonds | | | | | | |
| 7. Local government bonds | | | | | | |
| 8. Mutual funds | | | | | | |
| 9. Repurchase agreements | | | | | | |
| 10. Ky League of Cities investment pool | | | | | | |
| 11. Other local government investment pools | | | | | | |
| 12. TOTAL WATER FUND CASH AND INVESTMENTS → | W61 \$ | W61 \$ | W01 \$ | \$ | W31 \$ | W31 \$ |
| B. SEWER FUNDS | | | | | | |
| 1. Cash, checking accounts and savings deposits | \$ | \$ | \$ | \$ | \$ | \$ |
| 2. Certificates of deposit | | | | | | |
| 3. U.S. Government obligations | | | | | | |
| 4. Bankers acceptances | | | | | | |
| 5. Commercial paper | | | | | | |
| 6. Commonwealth of Ky bonds | | | | | | |
| 7. Local government bonds | | | | | | |
| 8. Mutual funds | | | | | | |
| 9. Repurchase agreements | | | | | | |
| 10. Ky League of Cities investment pool | | | | | | |
| 11. Other local government investment pools | | | | | | |
| 12. TOTAL SEWER FUND CASH AND INVESTMENTS → | W61 \$ | W61 \$ | W01 \$ | \$ | W31 \$ | W31 \$ |
| Remarks | | | | | | |

Part V – ENTERPRISE FUND CASH AND INVESTMENTS – Continued

| Describe (a) | Unrestricted balances (b) | Operating reserves (c) | Debt service reserves (d) | Depreciation reserves (e) | Capital project reserves (f) | Construction funds (g) |
|---|---------------------------------|------------------------------|------------------------------------|---------------------------------|---------------------------------------|------------------------------|
| C. FUNDS (Specify) | | | | | | |
| 1. Cash, checking accounts and savings deposits | \$ | \$ | \$ | \$ | \$ | \$ |
| 2. Certificates of deposit | | | | | | |
| 3. U.S. Government obligations | | | | | | |
| 4. Bankers acceptances | | | | | | |
| 5. Commercial paper | | | | | | |
| 6. Commonwealth of Ky bonds | | | | | | |
| 7. Local government bonds | | | | | | |
| 8. Mutual funds | | | | | | |
| 9. Repurchase agreements | | | | | | |
| 10. Ky League of Cities investment pool | | | | | | |
| 11. Other local government investment pools | | | | | | |
| 12. TOTAL FUND CASH AND INVESTMENTS → | W61 \$ | W61 \$ | W01 \$ | \$ | W31 \$ | W31 \$ |
| D. FUNDS (Specify) | | | | | | |
| 1. Cash, checking accounts and savings deposits | \$ | \$ | \$ | \$ | \$ | \$ |
| 2. Certificates of deposit | | | | | | |
| 3. U.S. Government obligations | | | | | | |
| 4. Bankers acceptances | | | | | | |
| 5. Commercial paper | | | | | | |
| 6. Commonwealth of Ky bonds | | | | | | |
| 7. Local government bonds | | | | | | |
| 8. Mutual funds | | | | | | |
| 9. Repurchase agreements | | | | | | |
| 10. Ky League of Cities investment pool | | | | | | |
| 11. Other local government investment pools | | | | | | |
| 12. TOTAL FUND CASH AND INVESTMENTS → | W61 \$ | W61 \$ | W01 \$ | \$ | W31 \$ | W31 \$ |
| Remarks | | | | | | |

Part V – ENTERPRISE FUND CASH AND INVESTMENTS – Continued

| Describe (a) | Unrestricted balances (b) | Operating reserves (c) | Debt service reserves (d) | Depreciation reserves (e) | Capital project reserves (f) | Construction funds (g) |
|--|---------------------------------|------------------------------|------------------------------------|---------------------------------|---------------------------------------|------------------------------|
| E. NONMAJOR FUNDS | | | | | | |
| 1. Cash, checking accounts and savings deposits | \$ | \$ | \$ | \$ | \$ | \$ |
| 2. Certificates of deposit | | | | | | |
| 3. U.S. Government obligations | | | | | | |
| 4. Bankers acceptances | | | | | | |
| 5. Commercial paper | | | | | | |
| 6. Commonwealth of Ky bonds | | | | | | |
| 7. Local government bonds | | | | | | |
| 8. Mutual funds | | | | | | |
| 9. Repurchase agreements | | | | | | |
| 10. Ky League of Cities investment pool | | | | | | |
| 11. Other local government investment pools | | | | | | |
| 12. TOTAL NONMAJOR FUND CASH AND INVESTMENTS → | W61 \$ | W61 \$ | W01 \$ | \$ | W31 \$ | W31 \$ |

Remarks

PERSONNEL EXPENDITURES

Amount – *Omit cents*

Z00

Report the total expenditure for salaries and wages from all funds. _____ ➔

\$

Part VI – NEW INDEBTEDNESS

Part VII – NEW CAPITAL LEASE AGREEMENTS OVER \$50,000

| | |
|---|--------------------------------------|
| 1. Bond issue title | 2. Year of issue |
| 3. Bond proceeds intended use | |
| 4. Bond type 1 <input type="checkbox"/> General obligation 3 <input type="checkbox"/> Utility revenue 2 <input type="checkbox"/> Public property corporation 4 <input type="checkbox"/> Other – <i>Specify</i> <input checked="" type="checkbox"/> | |
| 5. Call provisions 1 <input type="checkbox"/> Yes – What intervals? _____ 2 <input type="checkbox"/> No | |
| 6. Original issue principal \$ | 7. Average interest rate % |
| 8. BOND RATING | |
| a. S and P | b. Moody's |
| 9. Source of debt service | |
| 10. Fund responsible for debt service | |

| | |
|--|---|
| 1. Item leased | |
| 2. Date of initial lease | 3. Length of lease – <i>In years</i> |
| 4. Original lease principal | 5. Average interest rate % |
| 6. Fund responsible for lease payments | |
| 7. Source of revenue for lease payments | |
| 8. Identity of lessor | |

| Debt service requirements (a) | Principal (b) | Interest (c) | Total principal and interest (d) |
|--|------------------|-----------------|-------------------------------------|
| 11. Amount paid in FY 2003–2004 | | | |

| Lease payment requirements (a) | Principal (b) | Interest (c) | Total principal and interest (d) |
|---------------------------------------|------------------|-----------------|-------------------------------------|
| 9. Amount paid in FY 2003–2004 | | | |

FUTURE PAYMENTS

FUTURE PAYMENTS

| | | | |
|---|--|--|--|
| 12. FY 2004–2005 | | | |
| 13. FY 2005–2006 | | | |
| 14. FY 2006–2007 | | | |
| 15. FY 2007–2008 | | | |
| 16. FY 2008–2009 | | | |
| Cumulative years | | | |
| 17. 2009–2013 | | | |
| 18. 2014–2018 | | | |
| 19. 2019–2023 | | | |
| 20. 2024–2028 | | | |
| 21. 2029–2043 | | | |
| 22. TOTAL OUT-STANDING (Sum of lines 12 through 21) | | | |

| | | | |
|---|--|--|--|
| 10. FY 2004–2005 | | | |
| 11. FY 2005–2006 | | | |
| 12. FY 2006–2007 | | | |
| 13. FY 2007–2008 | | | |
| 14. FY 2008–2009 | | | |
| Cumulative years | | | |
| 15. 2009–2013 | | | |
| 16. 2014–2018 | | | |
| 17. 2019–2023 | | | |
| 18. 2024–2028 | | | |
| 19. 2029–2043 | | | |
| 20. TOTAL OUT-STANDING (Sum of lines 10 through 19) | | | |